New York has held such a statute unconstitutional. For a discussion of the principles involved, see 19 HARV. L. REV. 121.

TAXATION — WHERE PROPERTY MAY BE TAXED — BANK DEPOSITS OF NON-RESIDENTS. — A statute provided that every interest-bearing deposit in a national bank in the state should pay a certain tax. Some of the credits were the property of non-residents. *Held*, that these credits are beyond the taxing power of the state. *State* v. *Clement National Bank*, 78 Atl. 944 (Vt.).

It has been frequently held that bank deposits of non-residents are taxable where the bank is situated. Some of these decisions are based on the fact that money subject to call represents wealth as truly as if kept *in specie*. *Matter of Houdayer*, 150 N. Y. 37. The same result, however, was reached when notice of withdrawal of funds was necessary. *Blackstone* v. *Miller*, 188 U. S. 189. The ground of other decisions is that the debt is incident to a business there carried on, and this reasoning is not confined to bank deposits. *Bluefields Banana Co.* v. *Board of Assessors*, 49 La. Ann. 43; *Metropolitan Life Ins. Co.* v. *New Orleans*, 205 U. S. 395. Moreover, the Supreme Court has broadly asserted that power over the person of the debtor confers taxing power over the debt, not from any theory as to the *situs* of the debt but because that jurisdiction is depended upon to enforce the right. *Blackstone* v. *Miller*, *supra*. This doctrine has been applied to demand loans to stockbrokers, but is scarcely applicable to deposits only temporarily in the state. *Matter of Daly*, 100 N. Y. App. Div. 373. See *Orleans Parish* v. *New York Life Ins. Co.*, 216 U. S. 517, 523. The principal case, though against the present weight of authority, follows an old *dictum* of the United States Supreme Court. See *State Tax on Foreign-held Bonds*, 15 Wall. (U. S.) 300. See also 15 HARV. L. REV. 680; 20 HARV. L. REV. 656.

TAXATION — WHERE PROPERTY MAY BE TAXED — SUCCESSION TAX ON FOREIGN PERSONALTY. — A testator left personal property in New York and California. The California court administered the California property according to that law, holding that the testator was domiciled there. Later, administration proceedings were instituted in New York when it was determined that the testator was domiciled there. *Held*, that the California personalty is subject to a New York inheritance tax. *In re Cummings' Estate*, 127 N. Y. Supp. 109 (Sup. Ct., App. Div.). See NOTES, p. 573.

WATERS AND WATERCOURSES — NATURAL WATERCOURSES: RIPARIAN RIGHTS — RIGHT OF ACCESS TO WHARF ON TIDAL RIVER. — The defendant's wharf, extending out to deep water in a tidal river, was erected solely on land granted to the defendant in fee by the state. The arms of a drawbridge belonging to the plaintiff railroad could not be swung open when any vessel lay alongside the defendant's wharf. The plaintiff sought to enjoin the defendant from thus interfering with the opening and closing of the drawbridge. *Held*, that the injunction be denied. *Northern Pac. Ry. Co.* v. *Slade Lumber Co.*, 112 Pac. 240 (Wash.).

In Washington a riparian owner has no right of access to navigable water. *Eisenbach* v. *Hatfield*, 2 Wash. 236. This is against the weight of authority. *Lyon* v. *Fishmongers' Co.*, 1 App. Cas. 662; *Yates* v. *Milwaukee*, 10 Wall. (U. S.) 497. But see *Stevens* v. *Paterson & Newark R. Co.*, 34 N. J. L. 532. The reasoning is that, since the state has title to the tide lands, an abutting upland owner has no greater rights over those lands than over any other land. *Bowlby* v. *Shively*, 22 Or. 410. See 1 WOOD, NUISANCES, 3 ed., § 468. But the state has not such an unqualified ownership. See 1 LEWIS, EMINENT DOMAIN, 3 ed., § 95. For the fact that another has title to the tide lands does not destroy the right of access over them, or even a right of wharfing out. *Mobile Transportation Co.* v. *City of Mobile*, 153 Ala. 409. An abutting owner's right of access to a street owned in fee by the city affords an analogy. *Kane* v. *New York Ele-*